THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.11714 OF 2007

Dated 25-06-2007

Between:

M/s Sri Murugam Ghee Store …Petitioner

And

The Commercial Tax Officer and
Another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.11714 OF 2007

O R D E R ***(Per the Hon'ble Sri Justice Bilal Nazki):***

Heard learned counsel for the parties.

The grievance of the petitioner is that while an issue whether butter and ghee were exigible to tax under Entry 154 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957 (for short "the Act") in petitioner's own case was pending in Tribunal for the assessment year 2000-2001, the respondents started revision for the subsequent assessment year 2001-2002. It was pointed out to the revisional authority that since the same issue was pending before the Tribunal, therefore, in terms of Section 20 (2-A) of the Act, it should not proceed with the revision, but the authority concerned passed the final orders. This issue has been conclusively decided by a Full Bench of this Court in its judgment in ***Indo National Limited vs. Commissioner of Commercial Taxes, A.P., Hyderabad***[1]***.*** This judgment thereafter has also been followed by different Division Benches. Since the question pending before the Tribunal was same which was sought to be decided by the revisional authority, we are of the view that the revisional authority should have stayed the matter before it till the question was decided by the Tribunal.

In this view of the matter, we set aside the order made in the

revision and direct that the revision should only be taken up after the matter is decided by the Tribunal. The petitioner, however, shall not take the plea of limitation, in case the revision comes to be decided after the period of limitation prescribed.

The writ petition is accordingly allowed. No order as to costs.

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(Bilal Nazki, J)

Dated 25th June, 2007

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(S.Ananda Reddy, J)

vrn

[1] 136 STC 586